

**WABAUNSEE COUNTY, KANSAS**

FINANCIAL STATEMENT  
WITH INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2011

# WABAUNSEE COUNTY, KANSAS

## TABLE OF CONTENTS

	<u>Pages</u>
Independent Auditors' Report	1 - 2
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	3 - 4
Notes to Financial Statement	5 - 14
Supplemental Information:	
<u>Schedule 1 - Summary of Expenditures - Actual and Budget</u>	15 - 16
<u>Schedule 2 - Schedule of Cash Receipts and Expenditures</u>	
2-1 General Fund - Actual and Budget	17 - 19
Special Revenue Funds - Actual and Budget	
2-2 Road and Bridge	20
2-3 Noxious Weed	21
2-4 Health and Extension Council	22
2-5 Regional Library and Election	23
2-6 Wabaunsee County Public Transportation and Noxious Weed Capital Outlay	24
2-7 Economic Development and Program for Elderly	25
2-8 Appraiser's Cost and Mental Health	26
2-9 Employee Benefits and Liability Defense	27
2-10 Court Trustee Operations, 911 Telephone, and Park and Recreation	28
2-11 Mental Retardation and Regional Library Employee Benefits	29
2-12 Capital Improvement Fund	30
2-13 Wireless 911 and Road and Bridge Special Sales Tax	31
Special Revenue Funds - Unbudgeted	
2-14 Law Enforcement Trust Fund, Sheriff's Federal Forfeiture Fund, and Register of Deeds Technology	32
2-15 Road Machinery and Equipment, Sheriff's County Forfeiture, and Wireless E-911 Grant	33
2-16 Wabaunsee County Public Transportation Capital Outlay and County Health Donations	34
Debt Service Funds - Actual and Budget	
2-17 Bond and Interest #1 and Bond and Interest #2	35
2-18 Saddle Creek Bond & Interest	36
<u>Schedule 3 - Schedule of Cash Receipts and Disbursements</u>	
Distributable Funds, State Funds and Subdivision Funds	37 - 38



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*Pottberg, Gassman & Hoffman, Chtd.*

## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Wabaunsee County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Wabaunsee County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Wabaunsee County, Kansas' management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above does not include the financial data of component units of Clay County, Kansas, as of December 31, 2011.

As described more fully in Note A, Wabaunsee County, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

MEMBERS:  
American Institute of  
Certified Public Accountants

Kansas Society of Certified  
Public Accountants



In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Wabaunsee County, Kansas, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wabaunsee County, Kansas, as of December 31, 2011, or the respective changes in financial position for the year then ended. Further, Wabaunsee County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Wabaunsee County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures, for the year then ended, on the basis of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual or actual and budget, schedule of cash receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

*Pottberg, Gassman & Hoffman, Chartered*

Pottberg, Gassman & Hoffman, Chartered  
Junction City, Kansas  
December 21, 2012

**WABAUNSEE COUNTY, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 145,587	1,952,092	1,946,267	151,412	128,965	280,377
Special Revenue Funds:						
Road & Bridge	37,688	1,956,661	1,941,702	52,647	160,549	213,196
Noxious Weed	34,301	240,319	247,992	26,628	37,771	64,399
Health	6,229	227,642	233,870	1	3,022	3,023
Extension Council	-	138,675	138,109	566	-	566
Regional Library	-	99,566	99,058	508	-	508
Election	13,890	33,010	40,906	5,994	7,933	13,927
Wabaunsee Co. Public Transportation	760	71,923	67,308	5,375	990	6,365
Noxious Weed Capital Outlay	51,441	17,500	-	68,941	-	68,941
Economic Development	15,871	52,244	53,303	14,812	1,859	16,671
Program for Elderly	-	93,704	92,803	901	-	901
Appraiser's Cost	19,738	137,051	126,767	30,022	2,342	32,364
Mental Health	1,716	33,794	33,847	1,663	-	1,663
Employee Benefits	5,280	809,946	815,224	2	62,248	62,250
Liability Defense	15,467	22,716	18,830	19,353	-	19,353
Court Trustee Operations	2,119	-	-	2,119	-	2,119
911 Telephone	17,504	25,561	17,180	25,885	1,136	27,021
Park & Recreation	1,398	1,158	1,776	780	-	780
Mental Retardation	-	9,785	9,785	-	-	-
Regional Library Employee Benefits	-	10,269	10,269	29	-	29
Capital Improvement	-	36,872	10,614	26,258	-	26,258
Wireless E-911	8,248	10,309	11,333	7,224	350	7,574
Road & Bridge Special Sales Tax	301,749	217,436	115,343	403,842	-	403,842
Law Enforcement Trust*	27	-	-	27	-	27
Sheriff's Federal Forfeiture*	506	4	-	510	-	510
Register of Deeds Technology*	17,808	11,566	4,268	25,106	-	25,106
Road Machinery & Equipment*	48,647	-	-	48,647	-	48,647
Sheriff's County Forfeiture*	43,534	289	10,065	33,758	6,716	40,474
Wireless E-911 Grant*	-	64,885	48,104	16,781	-	16,781
Wab. Co. Public Trans. Capital Outlay*	118,959	775	16,073	103,661	-	103,661
County Health Donations*	1,225	-	-	1,225	-	1,225

The notes to the financial statement are an integral part of this statement.

# WABAUNSEE COUNTY, KANSAS

## SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Debt Service Funds:						
Bond & Interest #1	\$ 13,806	105,832	106,916	12,722	-	12,722
Bond & Interest #2	9,475	77,090	75,634	10,931	-	10,931
Saddle Creek Bond & Interest	3,409	13,079	12,841	3,647	-	3,647
Total Reporting Entity (Excluding Agency Funds)	\$ 936,382	6,471,782	6,306,187	1,101,977	413,881	1,515,858

\* Not Budgeted

Composition of Cash:	Checking Accounts	\$ 7,188,287
	Certificates of Deposit	900,000
	Cash on hand	500
	Total Cash	8,088,787
	Agency Funds Per Page 38	(6,572,929)
	Total Reporting Entity (Excluding Agency Funds)	\$ 1,515,858

The notes to the financial statement are an integral part of this statement.

## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

1. Reporting Entity

Wabaunsee County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. This financial statement presents Wabaunsee County, Kansas, the primary government only. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement does not include the financial data of component units of Wabaunsee County, Kansas.

2. Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund - to account for all unrestricted financial resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Capital Projects Funds - to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

3. Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

## **WABAUNSEE COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011**

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **4. Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of this financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

##### **5. Departure from Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statement.

##### **6. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended on December 29, 2011 to increase spending in the General, Road & Bridge and Employee Benefits funds.



## **WABAUNSEE COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011**

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **6. Budgetary Information (Continued)**

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, special assessment funds and the following special revenue funds:

Sheriff's Federal Forfeiture Fund	Road Machinery & Equipment Fund
Sheriff's County Forfeiture Fund	Register of Deeds Technology Fund
Wireless E-911 Grant Fund	Law Enforcement Trust Fund
County Health Donations	Wab Co Public Trans. Capital Outlay

Budgetary information is presented in the supplemental schedules.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the County Commission.

##### **7. Tax Cycle**

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 7% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

## **WABAUNSEE COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011**

#### **NOTE B - DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2011.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods".

At December 31, 2011, the County's carrying amount of deposits was \$8,088,787 and the bank balance was \$8,251,831. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance and \$7,001,831 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

#### **NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

##### **Budget Law Compliance**

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2011, there were no funds in violation of this statute.

## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### NOTE C - COMPLIANCE WITH KANSAS STATUTES (Continued)

##### Cash Basis Compliance

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose. For the year ended December 31, 2011, the following fund was in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Returned Checks	\$ 98

##### Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property. Purchase and disposal detail does not exist for all departments.

#### NOTE D - DEFINED BENEFIT PENSION PLAN

*Plan description.* Wabaunsee County, Kansas contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERS member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established for April through June is 6.74% and 7.74% for the remainder of the calendar year. Wabaunsee County employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$138,728, \$119,100, and \$112,092, respectively, equal to the required contributions for each year as set forth by the legislature.

#### NOTE E – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by ING and Security Benefit Company. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County contributes a matching contribution on the first \$15 per pay period.

## **WABAUNSEE COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011**

#### **NOTE F - COMPENSATED ABSENCES**

The County's policy regarding vacation leave with pay shall be earned and accrued from the employment date of each employee as follows:

##### **Full-Time Employees**

- 4 hours per month during the first 2 years of employment
- 8 hours per month after 2 full years of employment
- 12 hours per month after 7 full years of employment
- 16 hours per month after 15 full years of employment

##### **Half-Time Employees**

- 2 hours per month during the first 2 years of employment
- 4 hours per month after 2 full years of employment
- 6 hours per month after 7 full years of employment
- 8 hours per month after 15 full years of employment

A maximum of 160 hours of accumulated vacation may be carried over past your anniversary date from year to year for employees with less than fifteen full years of employment. Employees with fifteen or more years of employment may accumulate up to 240 hours of vacation time carry over. Effective August 15, 2007 any vacation time above these limits will be credited to sick leave. An employee may receive, upon written approval of the department head, compensation for no more than 40 hours of vacation time. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned at their final rate of pay.

Permanent full-time employees shall earn 8 hours of sick leave for each month of service. Part-time employees, who work half-time or more, shall earn 4 hours of sick leave for each month of employment. There is no limit to the number of hours that an employee can accumulate for sick leave. Upon retirement or termination, each employee with seven or more years of service and who has accumulated 400 hours or more of sick leave shall receive compensation for accumulated sick leave as follows:

- Compensation for 200 hours, if such person has completed 8 or more years of service and has accumulated at least 400 hours of sick leave.
- Compensation for 400 hours, if such person has completed 15 or more years of service and has accumulated at least 700 hours of sick leave.
- Compensation for 600 hours, if such person has completed 25 or more years of service and has accumulated 1200 hours of sick leave or more.

The County has estimated the dollar amount of accumulated vacation and sick leave for all employees at December 31, 2011 to be \$89,672. The net effect of all increases and decreases in compensated absences for the year was a decrease of \$17,840.

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

**WABAUNSEE COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2011**

**NOTE G – LONG-TERM DEBT**

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds:</b>										
Bridge Bond #2	4.0 - 6.0%	1/27/1998	788,000	10/1/2013	\$ 205,000	-	65,000	(65,000)	140,000	9,090
Series 2004	4.0 - 6.0%	5/12/2004	140,408	10/1/2019	86,000	-	9,000	(9,000)	77,000	3,841
Series 2005A, Refunding	3.25 - 4.05%	5/27/2005	915,000	10/1/2017	650,000	-	80,000	(80,000)	570,000	24,922
<b>Total Contractual Indebtedness</b>										
					941,000	-	154,000	(154,000)	787,000	37,853
<b>Compensated Absences</b>										
					107,512	-	17,840	(17,840)	89,672	-
<b>Total Long-Term Debt</b>										
					\$ 1,048,512	-	171,840	(171,840)	876,672	37,853

**WABAUNSEE COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2011**

**NOTE G - LONG-TERM DEBT (Continued)**

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2019</u>	<u>Total</u>
<b>PRINCIPAL</b>							
General Obligation Bonds:							
Bridge Bond #2	70,000	70,000	-	-	-	-	140,000
Series 2004	9,000	9,000	9,000	10,000	10,000	30,000	77,000
Series 2005A, Refunding	85,000	90,000	95,000	95,000	100,000	105,000	570,000
Total General Obligation Bonds	<u>164,000</u>	<u>169,000</u>	<u>104,000</u>	<u>105,000</u>	<u>110,000</u>	<u>135,000</u>	<u>787,000</u>
<b>TOTAL PRINCIPAL</b>	<u>164,000</u>	<u>169,000</u>	<u>104,000</u>	<u>105,000</u>	<u>110,000</u>	<u>135,000</u>	<u>787,000</u>
<b>INTEREST</b>							
General Obligation Bonds:							
Bridge Bond #2	6,230	3,115	-	-	-	-	9,345
Series 2004	3,436	3,076	2,703	2,320	1,880	2,860	16,275
Series 2005A, Refunding	22,043	18,898	15,568	11,957	8,252	4,253	80,971
Total General Obligation Bonds	<u>31,709</u>	<u>25,089</u>	<u>18,271</u>	<u>14,277</u>	<u>10,132</u>	<u>7,113</u>	<u>106,591</u>
<b>TOTAL INTEREST</b>	<u>31,709</u>	<u>25,089</u>	<u>18,271</u>	<u>14,277</u>	<u>10,132</u>	<u>7,113</u>	<u>106,591</u>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<u>\$ 195,709</u>	<u>194,089</u>	<u>122,271</u>	<u>119,277</u>	<u>120,132</u>	<u>142,113</u>	<u>893,591</u>

## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### NOTE H – INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	\$ 17,500

#### NOTE I – 2010 FINANCIAL DATA

The amounts shown for 2010 in the supplemental information are included where practicable, only to provide a basis for comparison with 2011, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Rounding variances may exist between amounts reported for the 2010 calendar year in supplemental information and the amounts reported in the 2010 audited financial statements.

#### NOTE J– LITIGATION

As of December 21, 2012, the County is a party to various claims, none of which is expected to have a material effect on the County.

#### NOTE K– REFUNDING BONDS

On May 23, 2005, Wabaunsee County issued general obligation bonds in the amount of \$915,000 to do a partial advance refunding to retire \$840,000 of the Bridge Bond issue dated 4/1/1997. The interest rates on the general obligation refunding bonds are 3.25%–4.05% with a final maturity date of 10/1/2017. The general obligation refunding bonds resulted in net proceeds of \$912,967. Of this amount, \$882,489 was used to purchase U.S. Treasury Certificates deposited with an escrow trustee who will use these funds to retire the Bridge Bond issue dated 4/1/1997, \$28,414 will be used to pay the cost of issuing the general obligation refunding bonds and the remaining \$2,064 was deposited with the County and applied to the first interest payment on the general obligation refunding bonds.

#### NOTE L – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Great American Alliance Insurance Company and EMC Insurance Company. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**WABAUNSEE COUNTY, KANSAS**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2011**

**NOTE M – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. During the year ended December 31, 2011, one retiree participated in this plan.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

**NOTE N – SUBSEQUENT EVENTS**

The County evaluated subsequent events through December 21, 2012, the date on which the financial statement was available to be issued.



## **SUPPLEMENTAL INFORMATION**

WABAUNSEE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Certified</u> <u>Budget</u>	<u>Adjustment for</u> <u>Qualifying</u> <u>Budget Credits</u>	<u>Total</u> <u>Budget for</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance -</u> <u>Over</u> <u>(Under)</u>
General Fund	\$ 1,985,501	-	1,985,501	1,946,267	(39,234)
Special Revenue Funds:					
Road & Bridge	1,961,483	-	1,961,483	1,941,702	(19,781)
Noxious Weed	253,168	-	253,168	247,992	(5,176)
Health	265,363	-	265,363	233,870	(31,493)
Extension Council	138,653	-	138,653	138,109	(544)
Regional Library	99,339	-	99,339	99,058	(281)
Election	45,580	-	45,580	40,906	(4,674)
Wabaunsee Co. Public Transportation	-	-	-	67,308	67,308
Noxious Weed Capital Outlay	58,431	-	58,431	-	(58,431)
Economic Development	62,641	-	62,641	53,303	(9,338)
Program for Elderly	92,808	-	92,808	92,803	(5)
Appraiser's Cost	138,610	-	138,610	126,767	(11,843)
Mental Health	35,745	-	35,745	33,847	(1,898)
Employee Benefits	823,466	-	823,466	815,224	(8,242)
Liability Defense	30,453	-	30,453	18,830	(11,623)
Court Trustee Operations	2,119	-	2,119	-	(2,119)
911 Telephone	69,860	-	69,860	17,180	(52,680)
Park & Recreation	2,263	-	2,263	1,776	(487)
Mental Retardation	10,189	-	10,189	9,785	(404)
Regional Library Employee Benefits	10,321	-	10,321	10,269	(52)
Capital Improvement	33,801	-	33,801	10,614	(23,187)
Wireless E-911	18,083	-	18,083	11,333	(6,750)
Road & Bridge Special Sales Tax	418,000	-	418,000	115,343	(302,657)
Law Enforcement Trust *				-	-
Sheriff's Federal Forfeiture *				-	-
Register of Deeds Technology*				4,268	
Road Machinery & Equipment *				-	
Sheriff's County Forfeiture *				10,065	
Wireless E-911 Grant *				48,104	
Wab. Co. Public Trans. Capital Outlay*				16,073	
County Health Donations*				-	

WABAUNSEE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Debt Service Funds:					
Bond & Interest #1	\$ 121,946	-	121,946	106,916	(15,030)
Bond & Interest #2	85,645	-	85,645	75,634	(10,011)
Saddle Creek Bond & Interest	12,846	-	12,846	12,841	(5)

\* Not Budgeted

## WABAUNSEE COUNTY, KANSAS

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

<b><u>GENERAL FUND</u></b>	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Taxes:				
Ad Valorem Property Tax	\$ 1,026,155	1,075,899	1,094,109	(18,210)
Delinquent Tax	12,314	24,317	-	24,317
Interest on Delinquent Tax	29,717	44,502	25,000	19,502
Countywide Sales Tax	277,319	306,671	280,000	26,671
Motor Vehicle Tax	87,356	107,027	119,288	(12,261)
Recreational Vehicle Tax	1,488	1,832	2,060	(228)
Rental Vehicle Excise Tax	7	-	4	(4)
16/20M Vehicle Tax	5,792	5,992	7,167	(1,175)
Total Taxes	<u>1,440,148</u>	<u>1,566,240</u>	<u>1,527,628</u>	<u>38,612</u>
Intergovernmental Revenue:				
Liquor Tax	681	1,158	1,046	112
Mineral Tax	2,021	1,842	1,000	842
Total Intergovernmental Revenue	<u>2,702</u>	<u>3,000</u>	<u>2,046</u>	<u>954</u>
Licenses and Fees:				
Mortgage Registration Fees	76,425	66,631	70,000	(3,369)
Officer's Fees	60,235	57,819	70,000	(12,181)
Motor Vehicle Registration Fees	98	1,983	-	1,983
Building Permits & Zoning Appeals	5,515	4,569	5,000	(431)
Sheriff's Fees	17,347	20,290	25,000	(4,710)
Antique Tags	1,515	1,895	1,000	895
Diversion Fees	39,713	29,064	50,000	(20,936)
Total Licenses and Fees	<u>200,652</u>	<u>182,251</u>	<u>221,000</u>	<u>(38,749)</u>
Use of Money and Property:				
Interest on Idle Funds	22,261	18,718	20,000	(1,282)
Total Use of Money and Property	<u>22,261</u>	<u>18,718</u>	<u>20,000</u>	<u>(1,282)</u>
Miscellaneous Receipts:				
Reimbursements	10,884	7,071	3,000	4,071
Courthouse Flood Reimbursement	-	90,260	-	90,260
Other Receipts	47,966	84,552	30,000	54,552
Total Miscellaneous Receipts	<u>58,850</u>	<u>181,883</u>	<u>33,000</u>	<u>148,883</u>
Total Cash Receipts	<u>\$ 1,724,613</u>	<u>1,952,092</u>	<u>1,803,674</u>	<u>148,418</u>

## WABAUNSEE COUNTY, KANSAS

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

	2010 Actual	2011		Variance - Over (Under)
<b>GENERAL FUND</b>		<u>Actual</u>	<u>Budget</u>	
Expenses Subject to Budget:				
County Commission:				
Personal Services	\$ 42,964	42,967	45,000	(2,033)
Contractual Services	13,063	17,369	12,000	5,369
Commodities	1,952	941	3,000	(2,059)
Capital Outlay	-	-	1,000	(1,000)
Total County Commission	<u>57,979</u>	<u>61,277</u>	<u>61,000</u>	<u>277</u>
County Clerk:				
Personal Services	90,712	95,494	106,000	(10,506)
Contractual Services	3,893	3,788	-	3,788
Commodities	6,223	2,052	-	2,052
Capital Outlay	942	-	-	-
Total County Clerk	<u>101,770</u>	<u>101,334</u>	<u>106,000</u>	<u>(4,666)</u>
County Treasurer:				
Personal Services	74,944	68,985	63,330	5,655
Contractual Services	10,516	14,491	19,230	(4,739)
Commodities	2,160	3,519	3,750	(231)
Capital Outlay	-	380	2,300	(1,920)
Total County Treasurer	<u>87,620</u>	<u>87,375</u>	<u>88,610</u>	<u>(1,235)</u>
County Attorney:				
Personal Services	80,051	83,535	81,400	2,135
Contractual Services	9,848	9,727	8,400	1,327
Commodities	1,508	1,842	1,600	242
Capital Outlay	1,280	1,280	1,400	(120)
Total County Attorney	<u>92,687</u>	<u>96,384</u>	<u>92,800</u>	<u>3,584</u>
Register of Deeds:				
Personal Services	67,504	69,733	69,736	(3)
Contractual Services	3,362	3,699	4,200	(501)
Commodities	3,313	2,744	3,250	(506)
Capital Outlay	-	1,000	-	1,000
Microfilm	-	-	-	-
Total Register of Deeds	<u>74,179</u>	<u>77,176</u>	<u>77,186</u>	<u>(10)</u>
Sheriff:				
Personal Services	614,575	645,764	669,637	(23,873)
Contractual Services	66,177	73,599	88,500	(14,901)
Commodities	100,803	97,979	67,500	30,479
Capital Outlay	39,165	34,377	26,500	7,877
Total Sheriff	<u>820,720</u>	<u>851,719</u>	<u>852,137</u>	<u>(418)</u>
Expenditures Balances Forward	<u>1,234,955</u>	<u>1,275,265</u>	<u>1,277,733</u>	<u>(2,468)</u>

## WABAUNSEE COUNTY, KANSAS

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

<b><u>GENERAL FUND</u></b>	<b><u>2010 Actual</u></b>	<b><u>2011</u></b>		<b><u>Variance - Over (Under)</u></b>
		<b><u>Actual</u></b>	<b><u>Budget</u></b>	
Expenditures Balance Forward	\$1,234,955	1,275,265	1,277,733	(2,468)
Clerk of District Court:				
Contractual Services	56,673	71,936	76,182	(4,246)
Commodities	4,269	4,817	3,200	1,617
Capital Outlay	13,347	2,540	6,500	(3,960)
Total Clerk of District Court	74,289	79,293	85,882	(6,589)
Courthouse:				
Personal Services	26,231	26,991	-	26,991
Contractual Services	43,085	48,314	110,000	(61,686)
Commodities	7,846	7,917	-	7,917
Capital Outlay	1,040	287	-	287
Total Courthouse	78,202	83,509	110,000	(26,491)
Total Departmental Expenditures	1,387,446	1,438,067	1,473,615	(35,548)
Planning & Zoning	36,213	32,043	29,417	2,626
Historical	10,000	10,000	10,000	-
Solid Waste	5,100	9,433	5,000	4,433
Soil Conservation	25,000	25,000	25,000	-
Emergency Preparedness	23,116	50,353	44,300	6,053
Coroner's Expense	11,176	17,851	12,000	5,851
County Fair	18,900	19,900	19,900	-
Juvenile Detention	9,255	8,860	12,000	(3,140)
Health	-	32,555	50,000	(17,445)
Unallocable Expense	21,392	22,917	35,000	(12,083)
Audit/Budget	27,025	28,920	28,500	420
Technology	57,349	38,248	42,000	(3,752)
Courthouse Flood Expense	-	115,187	69,170	46,017
To 911	2,549	2,276	3,000	(724)
Neighborhood Revitalization & BOTA	24,661	23,344	23,393	(49)
Employee Benefits	295	71,313	103,206	(31,893)
Total Expenditures and Transfers	1,659,477	1,946,267	1,985,501	(39,234)
Receipts Over (Under) Expenditures	65,136	5,825		
Unencumbered Cash, January 1	80,451	145,587		
Unencumbered Cash, December 31	\$ 145,587	151,412		

## WABAUNSEE COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ROAD AND BRIDGE FUND</u></b>				
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 819,891	1,156,388	1,175,828	(19,440)
Delinquent Tax	16,761	23,686	-	23,686
Motor Vehicle Tax	109,858	93,217	95,320	(2,103)
Recreational Vehicle Tax	1,878	1,586	1,647	(61)
Rental Vehicle Excise Tax	10	-	-	-
16/20M Vehicle Tax	9,164	6,984	5,727	1,257
Total Taxes & Shared Revenue	<u>957,562</u>	<u>1,281,861</u>	<u>1,278,522</u>	<u>3,339</u>
Intergovernmental Revenue:				
Special Highway Fund and Equalization	<u>192,075</u>	<u>315,046</u>	<u>315,046</u>	<u>-</u>
Miscellaneous:				
Refunds & Reimbursements	63,929	244,411	243,383	1,028
Reimbursement - R&B Spec Sales Tax	37,725	115,343	86,844	28,499
FEMA funds & Grants	-	-	-	-
Total Miscellaneous Revenue	<u>101,654</u>	<u>359,754</u>	<u>330,227</u>	<u>29,527</u>
Total Cash Receipts	<u>1,251,291</u>	<u>1,956,661</u>	<u>1,923,795</u>	<u>32,866</u>
Expenditures:				
Maintenance				
Personal Services	361,054	333,288	340,000	(6,712)
Contractual Services	121,988	114,704	68,000	46,704
Commodities	1,136,651	1,418,070	1,453,000	(34,930)
Construction				
Capital Outlay	8,480	50,562	75,343	(24,781)
Cost Sharing	-	-	-	-
Neighborhood Revitalization & BOTB	19,706	25,078	25,140	(62)
Total Expenditures	<u>1,647,879</u>	<u>1,941,702</u>	<u>1,961,483</u>	<u>(19,781)</u>
Receipts Over (Under) Expenditures	(396,588)	14,959		
Unencumbered Cash, January 1	434,276	37,688		
Unencumbered Cash, December 31	<u>\$ 37,688</u>	<u>52,647</u>		

## WABAUNSEE COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>NOXIOUS WEED FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 96,708	99,696	101,403	(1,707)
Delinquent Tax	1,667	2,598	-	2,598
Sale of Chemicals and Labor	144,217	126,433	118,683	7,750
Motor Vehicle Tax	10,955	10,677	11,244	(567)
Recreational Vehicle Tax	187	182	194	(12)
Rental Vehicle Excise Tax	1	-	-	-
16/20M Vehicle Tax	789	733	676	57
Total Cash Receipts	<u>254,524</u>	<u>240,319</u>	<u>232,200</u>	<u>8,119</u>
Expenditures:				
Personal Services	63,574	61,934	68,200	(6,266)
Contractual Services	11,748	11,494	16,750	(5,256)
Commodities	196,486	154,903	162,850	(7,947)
Capital Outlay	1,400	-	3,200	(3,200)
Neighborhood Revitalization & BOTA	2,324	2,161	2,168	(7)
Transfer to Equipment Fund	-	17,500	-	17,500
Total Expenditures	<u>275,532</u>	<u>247,992</u>	<u>253,168</u>	<u>(5,176)</u>
Receipts Over (Under) Expenditures	(21,008)	(7,673)		
Unencumbered Cash, January 1	55,309	34,301		
Unencumbered Cash, December 31	<u>\$ 34,301</u>	<u>26,628</u>		



## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010 Actual	2011		Variance - Over (Under)
		Actual	Budget	
<b><u>HEALTH FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 109,040	114,728	116,687	(1,959)
Delinquent Tax	1,802	2,874	-	2,874
Motor Vehicle Tax	11,948	11,947	12,677	(730)
Recreational Vehicle Tax	204	204	219	(15)
Rental Vehicle Excise Tax	1	-	1	(1)
16/20M Vehicle Tax	857	801	762	39
Other Revenues	97,960	97,088	134,969	(37,881)
Total Cash Receipts	<u>221,812</u>	<u>227,642</u>	<u>265,315</u>	<u>(37,673)</u>
Expenditures Subject to Budget:				
Personal Services	163,743	178,917	180,996	(2,079)
Contractual Services	24,691	28,719	28,000	719
Commodities	24,476	22,822	24,200	(1,378)
Capital Outlay	100	925	17,000	(16,075)
Environmental Sanitation	-	-	12,672	(12,672)
Neighborhood Revitalization & BOTA	2,621	2,487	2,495	(8)
Total Expenditures Subject to Budget	<u>215,631</u>	<u>233,870</u>	<u>265,363</u>	<u>(31,493)</u>
Receipts Over (Under) Expenditures	6,181	(6,228)		
Unencumbered Cash, January 1	48	6,229		
Unencumbered Cash, December 31	<u>\$ 6,229</u>	<u>1</u>		
<b><u>EXTENSION COUNCIL FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 116,397	122,044	124,076	(2,032)
Delinquent Tax	1,982	3,109	-	3,109
Motor Vehicle Tax	13,341	12,408	13,529	(1,121)
Recreational Vehicle Tax	227	209	234	(25)
Rental Vehicle Excise Tax	1	-	1	(1)
16/20M Vehicle Tax	916	905	813	92
Total Cash Receipts	<u>132,864</u>	<u>138,675</u>	<u>138,653</u>	<u>22</u>
Expenditures:				
Appropriation for the Year	133,451	135,463	136,000	(537)
Neighborhood Revitalization & BOTA	2,797	2,646	2,653	(7)
Total Expenditures	<u>136,248</u>	<u>138,109</u>	<u>138,653</u>	<u>(544)</u>
Receipts Over (Under) Expenditures	(3,384)	566		
Unencumbered Cash, January 1	3,384	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>566</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>REGIONAL LIBRARY FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 82,633	87,525	88,992	(1,467)
Delinquent Tax	1,459	2,243	-	2,243
Motor Vehicle Tax	9,876	8,983	9,604	(621)
Recreational Vehicle Tax	168	152	166	(14)
Rental Vehicle Excise Tax	1	-	-	-
16/20M Vehicle Tax	703	663	577	86
Total Cash Receipts	<u>94,840</u>	<u>99,566</u>	<u>99,339</u>	<u>227</u>
Expenditures:				
Appropriation for the Year	94,996	97,161	97,436	(275)
Neighborhood Revitalization & BOTA	1,986	1,897	1,903	(6)
Total Expenditures	<u>96,982</u>	<u>99,058</u>	<u>99,339</u>	<u>(281)</u>
Receipts Over (Under) Expenditures	(2,142)	508		
Unencumbered Cash, January 1	2,142	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>508</u>		
<b><u>ELECTION FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 43,060	26,660	27,133	(473)
Delinquent Tax	727	1,149	-	1,149
Motor Vehicle Tax	4,980	4,784	5,009	(225)
Recreational Vehicle Tax	85	82	87	(5)
Rental Vehicle Excise Tax	-	-	-	-
16/20M Vehicle Tax	353	335	301	34
Reimbursements	31	-	-	-
Total Cash Receipts	<u>49,236</u>	<u>33,010</u>	<u>32,530</u>	<u>480</u>
Expenditures:				
Personal Services	16,252	13,020	45,000	(31,980)
Contractual Services	13,407	8,819	-	8,819
Commodities	12,255	3,583	-	3,583
Capital Outlay	6,841	14,908	-	14,908
Neighborhood Revitalization & BOTA	1,035	576	580	(4)
Total Expenditures	<u>49,790</u>	<u>40,906</u>	<u>45,580</u>	<u>(4,674)</u>
Receipts Over (Under) Expenditures	(554)	(7,896)		
Unencumbered Cash, January 1	14,444	13,890		
Unencumbered Cash, December 31	<u>\$ 13,890</u>	<u>5,994</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>WAB. CO. PUBLIC TRANSPORTATION</u></b>				
Cash Receipts:				
Reimbursement from Elderly	\$ 11,282	-	-	-
User Fees	6,095	6,845	-	6,845
State of Kansas	23,665	40,072	-	40,072
Reimbursements	12,511	18,536	-	18,536
Transfer from Wabaunsee County				
Public Trans. Capital Outlay	-	6,470	-	6,470
Total Cash Receipts	<u>53,553</u>	<u>71,923</u>	<u>-</u>	<u>71,923</u>
Expenditures:				
Personal Services	28,915	31,436	-	31,436
Contractual Services	5,082	9,434	-	9,434
Commodities	18,707	26,278	-	26,278
Capital Outlay	89	160	-	160
Total Expenditures	<u>52,793</u>	<u>67,308</u>	<u>-</u>	<u>67,308</u>
Receipts Over (Under) Expenditures	760	4,615		
Unencumbered Cash, January 1	-	760		
Unencumbered Cash, December 31	<u>\$ 760</u>	<u>5,375</u>		
<b><u>NOXIOUS WEED CAPITAL OUTLAY</u></b>				
Cash Receipts:				
Transfer from Noxious Weed Fund	\$ -	17,500	-	17,500
Expenditures Subject to Budget:				
Capital Outlay	6,990	-	58,431	(58,431)
Receipts Over (Under) Expenditures	(6,990)	17,500		
Unencumbered Cash, January 1	58,431	51,441		
Unencumbered Cash, December 31	<u>\$ 51,441</u>	<u>68,941</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
<u>ECONOMIC DEVELOPMENT</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
Cash Receipts:				
Donations	\$ 1,600	2,121	2,500	(379)
Ad Valorem Property Tax	35,700	44,563	45,336	(773)
Delinquent Tax	725	1,034	-	1,034
Motor Vehicle Tax	4,823	4,131	4,151	(20)
Recreational Vehicle Tax	82	70	72	(2)
16/20M Vehicle Tax	341	325	249	76
Total Cash Receipts	<u>43,271</u>	<u>52,244</u>	<u>52,308</u>	<u>(64)</u>
Expenditures Subject to Budget:				
Personal Services	33,862	35,073	35,972	(899)
Contractual Services	15,330	13,728	18,650	(4,922)
Commodities	2,937	3,193	3,850	(657)
Capital Outlay	1,784	343	3,200	(2,857)
Neighborhood Revitalization & BOTA	858	966	969	(3)
Total Expenditures Subject to Budget	<u>54,771</u>	<u>53,303</u>	<u>62,641</u>	<u>(9,338)</u>
Receipts Over (Under) Expenditures	(11,500)	(1,059)		
Unencumbered Cash, January 1	27,371	15,871		
Unencumbered Cash, December 31	<u>\$ 15,871</u>	<u>14,812</u>		
<u>PROGRAM FOR ELDERLY FUND</u>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 70,886	83,475	84,916	(1,441)
Delinquent Tax	1,096	1,820	-	1,820
Motor Vehicle Tax	7,469	7,760	8,243	(483)
Recreational Vehicle Tax	127	132	142	(10)
Rental Vehicle Excise Tax	1	-	-	-
16/20M Vehicle Tax	474	517	495	22
Total Cash Receipts	<u>80,053</u>	<u>93,704</u>	<u>93,796</u>	<u>(92)</u>
Expenditures Subject to Budget:				
Appropriations	79,895	90,992	90,992	-
Neighborhood Revitalization & BOTA	1,704	1,811	1,816	(5)
Total Expenditures	<u>81,599</u>	<u>92,803</u>	<u>92,808</u>	<u>(5)</u>
Receipts Over (Under) Expenditures	(1,546)	901		
Unencumbered Cash, January 1	1,546	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>901</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>APPRAISER'S COST FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 125,565	113,521	115,432	(1,911)
Delinquent Tax	2,101	3,331	-	3,331
Motor Vehicle Tax	14,063	13,809	14,595	(786)
Recreational Vehicle Tax	240	235	252	(17)
Rental Vehicle Excise Tax	1	-	1	(1)
16/20M Vehicle Tax	1,029	937	877	60
Other Reimbursements	4,631	5,218	4,000	1,218
Total Cash Receipts	<u>147,630</u>	<u>137,051</u>	<u>135,157</u>	<u>1,894</u>
Expenditures Subject to Budget:				
Personal Services	94,299	67,694	100,092	(32,398)
Contractual Services	24,730	33,006	25,850	7,156
Commodities	5,297	8,358	6,000	2,358
Capital Outlay	9,646	15,250	4,200	11,050
Neighborhood Revitalization & BOTA	3,018	2,459	2,468	(9)
Total Expenditures Subject to Budget	<u>136,990</u>	<u>126,767</u>	<u>138,610</u>	<u>(11,843)</u>
Receipts Over (Under) Expenditures	10,640	10,284		
Unencumbered Cash, January 1	9,098	19,738		
Unencumbered Cash, December 31	<u>\$ 19,738</u>	<u>30,022</u>		
<b><u>MENTAL HEALTH FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 22,853	26,139	26,597	(458)
Delinquent Tax	438	639	-	639
Motor Vehicle Tax	2,866	2,537	2,656	(119)
Recreational Vehicle Tax	49	43	46	(3)
Rental Vehicle Excise Tax	-	-	-	-
16/20M Vehicle Tax	198	194	160	34
Liquor Tax	4,642	4,242	6,286	(2,044)
Total Cash Receipts	<u>31,046</u>	<u>33,794</u>	<u>35,745</u>	<u>(1,951)</u>
Expenditures Subject to Budget:				
Remittance to Mental Health Center	30,526	33,280	35,176	(1,896)
Neighborhood Revitalization & BOTA	549	567	569	(2)
Total Expenditures	<u>31,075</u>	<u>33,847</u>	<u>35,745</u>	<u>(1,898)</u>
Receipts Over (Under) Expenditures	(29)	(53)		
Unencumbered Cash, January 1	1,745	1,716		
Unencumbered Cash, December 31	<u>\$ 1,716</u>	<u>1,663</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>EMPLOYEE BENEFITS FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 683,298	619,290	629,807	(10,517)
Delinquent Tax	10,150	17,301	-	17,301
Motor Vehicle Tax	69,681	74,146	79,433	(5,287)
Recreational Vehicle Tax	1,187	1,266	1,373	(107)
Rental Vehicle Excise Tax	6	-	3	(3)
16/20M Vehicle Tax	4,513	4,811	4,772	39
Reimbursements	2,030	93,132	103,206	(10,074)
Total Cash Receipts	<u>766,805</u>	<u>809,946</u>	<u>818,594</u>	<u>(8,648)</u>
Expenditures Subject to Budget:				
Remittance of Payroll Taxes and Insurance	750,809	801,801	810,000	(8,199)
Neighborhood Revitalization & BOTA	16,422	13,423	13,466	(43)
Total Expenditures	<u>767,231</u>	<u>815,224</u>	<u>823,466</u>	<u>(8,242)</u>
Receipts Over (Under) Expenditures	(426)	(5,278)		
Unencumbered Cash, January 1	5,706	5,280		
Unencumbered Cash, December 31	<u>\$ 5,280</u>	<u>2</u>		
<b><u>LIABILITY DEFENSE</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 5,616	20,825	21,193	(368)
Delinquent Tax	175	177	-	177
Motor Vehicle Tax	793	711	655	56
Recreational Vehicle Tax	13	12	11	1
Rental Vehicle Excise Tax	-	-	-	-
16/20M Vehicle Tax	5	68	39	29
Reimbursements & Collections	561	923	-	923
Total Cash Receipts	<u>7,163</u>	<u>22,716</u>	<u>21,898</u>	<u>818</u>
Expenditures Subject to Budget:				
Insurance and Bond Premiums	18,339	18,377	30,000	(11,623)
Neighborhood Revitalization & BOTA	135	453	453	-
Total Expenditures	<u>18,474</u>	<u>18,830</u>	<u>30,453</u>	<u>(11,623)</u>
Receipts Over (Under) Expenditures	(11,311)	3,886		
Unencumbered Cash, January 1	26,778	15,467		
Unencumbered Cash, December 31	<u>\$ 15,467</u>	<u>19,353</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010 Actual	2011		Variance - Over (Under)
		Actual	Budget	
<b><u>COURT TRUSTEE OPERATIONS</u></b>				
Cash Receipts:				
Collections	\$ -	-	-	-
Expenditures Subject to Budget:				
Contractual Services	-	-	2,119	(2,119)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	2,119	2,119		
Unencumbered Cash, December 31	<u>\$ 2,119</u>	<u>2,119</u>		
<b><u>911 TELEPHONE</u></b>				
Cash Receipts:				
Fees	\$ 25,953	25,408	35,000	(9,592)
Interest Income	178	153	200	(47)
Transfer from Wireless E-911	8,012	-	-	-
Total Cash Receipts	<u>34,143</u>	<u>25,561</u>	<u>35,200</u>	<u>(9,639)</u>
Expenditures Subject to Budget:				
Contractual Services	38,236	17,180	22,000	(4,820)
Commodities	-	-	5,000	(5,000)
Capital Outlay	863	-	42,860	(42,860)
Total Expenditures Subject to Budget	<u>39,099</u>	<u>17,180</u>	<u>69,860</u>	<u>(52,680)</u>
Receipts Over (Under) Expenditures	(4,956)	8,381		
Unencumbered Cash, January 1	22,460	17,504		
Unencumbered Cash, December 31	<u>\$ 17,504</u>	<u>25,885</u>		
<b><u>PARK AND RECREATION FUND</u></b>				
Cash Receipts:				
Transfer from Liquor Tax Fund	\$ 681	1,158	1,046	112
Expenditures Subject to Budget:				
Payments to Cities and Lake Recreational Programs	-	1,776	2,263	(487)
Receipts Over (Under) Expenditures	681	(618)		
Unencumbered Cash, January 1	717	1,398		
Unencumbered Cash, December 31	<u>\$ 1,398</u>	<u>780</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>MENTAL RETARDATION FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 7,877	8,647	8,824	(177)
Delinquent Tax	140	207	-	207
Motor Vehicle Tax	833	844	916	(72)
Recreational Vehicle Tax	14	14	16	(2)
Rental Vehicle Excise Tax	-	-	-	-
16/20M Vehicle Tax	-	73	55	18
Total Cash Receipts	<u>8,864</u>	<u>9,785</u>	<u>9,811</u>	<u>(26)</u>
Expenditures Subject to Budget:				
Appropriation to Mental Health Unit	9,958	9,597	10,000	(403)
Neighborhood Revitalization & BOTA	189	188	189	(1)
Total Expenditures	<u>10,147</u>	<u>9,785</u>	<u>10,189</u>	<u>(404)</u>
Receipts Over (Under) Expenditures	(1,283)	-		
Unencumbered Cash, January 1	1,283	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>		
<b><u>REGIONAL LIBRARY EMPLOYEE BENEFITS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 8,522	9,112	9,257	(145)
Delinquent Tax	131	219	-	219
Motor Vehicle Tax	905	888	988	(100)
Recreational Vehicle Tax	15	15	17	(2)
Rental Vehicle Excise Tax	-	-	-	-
16/20M Vehicle Tax	53	64	59	5
Total Cash Receipts	<u>9,626</u>	<u>10,298</u>	<u>10,321</u>	<u>(23)</u>
Expenditures Subject to Budget:				
Employee Benefits	9,542	10,071	10,123	(52)
Neighborhood Revitalization & BOTA	205	198	198	-
Total Expenditures	<u>9,747</u>	<u>10,269</u>	<u>10,321</u>	<u>(52)</u>
Receipts Over (Under) Expenditures	(121)	29		
Unencumbered Cash, January 1	121	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>29</u>		



## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>CAPITAL IMPROVEMENT FUND</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	33,272	33,801	(529)
Delinquent Tax	-	-	-	-
Motor Vehicle Tax	-	-	-	-
Recreational Vehicle Tax	-	-	-	-
Other Revenues	-	3,600	-	3,600
Total Cash Receipts	-	36,872	33,801	3,071
Expenditures Subject to Budget:				
Contractual Services	-	9,890	33,078	(23,188)
Neighborhood Revitalization & BOTA	-	724	723	1
Total Expenditures	-	10,614	33,801	(23,187)
Receipts Over (Under) Expenditures	-	26,258		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	\$ -	26,258		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010 Actual	2011		Variance - Over (Under)
		Actual	Budget	(Under)
<b><u>WIRELESS E-911</u></b>				
Cash Receipts:				
Collections	\$ 10,314	10,256	14,000	(3,744)
State Grants	-	-	-	-
Interest Income	48	53	200	(147)
Total Cash Receipts	<u>10,362</u>	<u>10,309</u>	<u>14,200</u>	<u>(3,891)</u>
Expenditures Subject to Budget:				
Contractual Services	8,797	11,333	10,000	1,333
Capital Outlay	-	-	8,083	(8,083)
Total Expenditures	<u>8,797</u>	<u>11,333</u>	<u>18,083</u>	<u>(6,750)</u>
Receipts Over (Under) Expenditures	1,565	(1,024)		
Unencumbered Cash, January 1	6,683	8,248		
Unencumbered Cash, December 31	<u>\$ 8,248</u>	<u>7,224</u>		
<b><u>ROAD &amp; BRIDGE SPECIAL SALES TAX</u></b>				
Cash Receipts:				
Collections	\$ 195,594	214,801	200,000	14,801
Interest Income	2,319	2,635	2,500	135
Total Cash Receipts	<u>197,913</u>	<u>217,436</u>	<u>202,500</u>	<u>14,936</u>
Expenditures Subject to Budget:				
Contractual Services	-	-	200,000	(200,000)
Cost Sharing	87,899	-	218,000	(218,000)
Reimbursement to Road & Bridge	37,725	115,343	-	115,343
Total Expenditures	<u>125,624</u>	<u>115,343</u>	<u>418,000</u>	<u>(302,657)</u>
Receipts Over (Under) Expenditures	72,289	102,093		
Unencumbered Cash, January 1	229,460	301,749		
Unencumbered Cash, December 31	<u>\$ 301,749</u>	<u>403,842</u>		

## WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<b><u>LAW ENFORCEMENT TRUST FUND *</u></b>		
Cash Receipts	\$ -	-
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>27</u>	<u>27</u>
Unencumbered Cash, December 31	<u>\$ 27</u>	<u>27</u>
<b><u>SHERIFF'S FEDERAL FORFEITURE FUND *</u></b>		
Cash Receipts:		
Drug Bust Money	\$ -	-
Interest Income	<u>3</u>	<u>4</u>
Total Cash Receipts	<u>3</u>	<u>4</u>
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	3	4
Unencumbered Cash, January 1	<u>503</u>	<u>506</u>
Unencumbered Cash, December 31	<u>\$ 506</u>	<u>510</u>
<b><u>REGISTER OF DEEDS TECHNOLOGY *</u></b>		
Cash Receipts:		
Technology Fees	\$ 11,893	11,441
Interest Income	<u>108</u>	<u>125</u>
Total Cash Receipts	<u>12,001</u>	<u>11,566</u>
Expenditures:		
Equipment & Supplies	<u>3,898</u>	<u>4,268</u>
Receipts Over (Under) Expenditures	8,103	7,298
Unencumbered Cash, January 1	<u>9,705</u>	<u>17,808</u>
Unencumbered Cash, December 31	<u>\$ 17,808</u>	<u>25,106</u>

\* Not Budgeted

## WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<b><u>ROAD MACHINERY &amp; EQUIPMENT FUND *</u></b>		
Cash Receipts:		
Transfer from Road & Bridge	\$ -	-
Expenditures:		
Purchase of Machinery	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	48,647	48,647
Unencumbered Cash, December 31	<u>\$ 48,647</u>	<u>48,647</u>
<b><u>SHERIFF'S COUNTY FORFEITURE FUND *</u></b>		
Cash Receipts:		
Drug Bust Money	\$ 2,700	-
Interest Income	386	289
Total Cash Receipts	<u>3,086</u>	289
Expenditures	<u>8,521</u>	10,065
Receipts Over (Under) Expenditures	(5,435)	(9,776)
Unencumbered Cash, January 1	48,969	43,534
Unencumbered Cash, December 31	<u>\$ 43,534</u>	<u>33,758</u>
<b><u>WIRELESS E-911 GRANT FUND *</u></b>		
Cash Receipts:		
State Grants	\$ 55,444	64,885
Interest Income	25	-
Total Cash Receipts	<u>55,469</u>	64,885
Expenditures:		
Equipment & Supplies	55,443	48,104
Transfer to 911 Telephone	8,012	-
Total Expenditures	<u>63,455</u>	48,104
Receipts Over (Under) Expenditures	(7,986)	16,781
Unencumbered Cash, January 1	7,986	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>16,781</u>

\* Not Budgeted

## WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL REVENUE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<b><u>WABAUNSEE COUNTY PUBLIC TRANS. CAPITAL OUTLAY *</u></b>		
Cash Receipts:		
Cash Receipts	\$ 118,019	-
Interest Income	940	775
Total Cash Receipts	<u>118,959</u>	<u>775</u>
Expenditures:		
Equipment	-	9,603
Transfer to Wabaunsee County Public Transportation	-	6,470
Total Expenditures	<u>-</u>	<u>16,073</u>
Receipts Over (Under) Expenditures	118,959	(15,298)
Unencumbered Cash, January 1	-	118,959
Unencumbered Cash, December 31	<u><u>\$ 118,959</u></u>	<u><u>103,661</u></u>
<b><u>COUNTY HEALTH DONATIONS *</u></b>		
Cash Receipts:		
State Grants	\$ 1,225	-
Interest Income	-	-
Total Cash Receipts	<u>1,225</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,225	-
Unencumbered Cash, January 1	-	1,225
Unencumbered Cash, December 31	<u><u>\$ 1,225</u></u>	<u><u>1,225</u></u>

\* Not Budgeted

## WABAUNSEE COUNTY, KANSAS

## DEBT SERVICE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010 Actual	2011		Variance - Over (Under)
		Actual	Budget	
<b><u>BOND &amp; INTEREST #1</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 94,326	91,914	93,496	(1,582)
Delinquent Tax	1,397	2,355	-	2,355
Motor Vehicle Tax	8,926	10,240	10,967	(727)
Recreational Vehicle Tax	151	175	190	(15)
Rental Vehicle Excise Tax	1	-	-	-
16/20M Vehicle Tax	410	666	659	7
Interest Income	611	482	500	(18)
Total Cash Receipts	<u>105,822</u>	<u>105,832</u>	<u>105,812</u>	<u>20</u>
Expenditures Subject to Budget:				
Principal	80,000	80,000	80,000	-
Interest	27,682	24,922	24,922	-
Reserve	-	-	15,000	(15,000)
Fees	-	-	25	(25)
Neighborhood Revitalization & BOTB	2,267	1,994	1,999	(5)
Total Expenditures Subject to Budget	<u>109,949</u>	<u>106,916</u>	<u>121,946</u>	<u>(15,030)</u>
Receipts Over (Under) Expenditures	(4,127)	(1,084)		
Unencumbered Cash, January 1	17,933	13,806		
Unencumbered Cash, December 31	<u>\$ 13,806</u>	<u>12,722</u>		
<b><u>BOND &amp; INTEREST #2</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 28,655	71,046	72,257	(1,211)
Delinquent Tax	1,077	1,129	-	1,129
Motor Vehicle Tax	7,067	4,081	3,328	753
Recreational Tax	120	68	58	10
Rental Vehicle Excise Tax	1	-	-	-
16/20M Vehicle Tax	489	479	200	279
Interest Income	363	287	400	(113)
Total Cash Receipts	<u>37,772</u>	<u>77,090</u>	<u>76,243</u>	<u>847</u>
Expenditures:				
Principal	60,000	65,000	65,000	-
Interest	11,730	9,090	9,090	-
Reserve	-	-	10,000	(10,000)
Fees	1	3	10	(7)
Neighborhood Revitalization & BOTB	689	1,541	1,545	(4)
Total Expenditures	<u>72,420</u>	<u>75,634</u>	<u>85,645</u>	<u>(10,011)</u>
Receipts Over (Under) Expenditures	(34,648)	1,456		
Unencumbered Cash, January 1	44,123	9,475		
Unencumbered Cash, December 31	<u>\$ 9,475</u>	<u>10,931</u>		

## WABAUNSEE COUNTY, KANSAS

## DEBT SERVICE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>SADDLE CREEK BOND &amp; INTEREST</u></b>				
Cash Receipts:				
Special Assessments	\$ 13,079	13,079	13,079	-
Total Cash Receipts	<u>13,079</u>	<u>13,079</u>	<u>13,079</u>	<u>-</u>
Expenditures Subject to Budget:				
Principal	9,000	9,000	9,000	-
Interest	4,269	3,841	3,841	-
Fees	-	-	5	(5)
Total Expenditures Subject to Budget	<u>13,269</u>	<u>12,841</u>	<u>12,846</u>	<u>(5)</u>
Receipts Over (Under) Expenditures	(190)	238		
Unencumbered Cash, January 1	<u>3,599</u>	<u>3,409</u>		
Unencumbered Cash, December 31	<u>\$ 3,409</u>	<u>3,647</u>		

## WABAUNSEE COUNTY, KANSAS

AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Tax	\$ 5,885,249	10,012,062	9,867,333	6,029,978
Redemptions	62,375	339,602	261,433	140,544
Delinquent Personal Property Tax	17,764	25,535	17,976	25,323
Sales & Compensating Tax	22,538	237,918	249,195	11,261
Motor Vehicle Tax	210,832	914,423	912,834	212,421
Recreational Vehicle Tax	3,296	15,679	15,483	3,492
Sand Royalty	-	1,832	1,832	-
Vehicle Rental Excise Tax	-	-	-	-
Severance Tax	856	711	-	1,567
Liquor Tax	-	-	-	-
Fish & Game Licenses	15	-	-	15
Motor Vehicle Registration	-	515,893	515,893	-
Sales Tax Fee	28	10	12	26
Prosecutor's Training	1,876	1,736	1,537	2,075
Heritage Trust Fund	987	2,665	3,028	624
County & Township Road	73,223	73,223	-	-
Suspense	372	4,490	4,448	414
County Attorney Forfeiture	7,103	3,863	10,346	620
Returned Check	(98)	1,562	1,562	(98)
Excess Receipts	-	19,817	19,817	-
Drivers Licenses	-	15,675	15,675	-
Worthless Check Fees	99	-	-	99
Neighborhood Revitalization	-	165,974	165,974	-
Zoning Contingency Bond	15,000	-	-	15,000
Stray Animal	-	-	-	-
Escrow Tax Payments	-	-	-	-
Total Distributable Funds	<u>\$ 6,301,515</u>	<u>12,206,224</u>	<u>12,064,378</u>	<u>6,443,361</u>
State Funds:				
Educational Building	\$ -	68,219	68,219	-
Institutional Building	-	34,110	34,110	-
State Motor Vehicle	-	10,713	10,713	-
State General	-	-	-	-
Total State Funds	<u>\$ -</u>	<u>113,042</u>	<u>113,042</u>	<u>-</u>



## WABAUNSEE COUNTY, KANSAS

AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	657,274	657,274	-
Townships	-	872,795	872,795	-
School Districts	-	3,947,042	3,947,042	-
Cemeteries	88	35,029	35,061	56
Watersheds & Drainage	10	209,369	209,379	-
Fire Districts	5,469	368,470	373,939	-
Sewer Districts	10,840	5,560	6,303	10,097
Ambulance Districts	27,727	339,129	323,719	43,137
Lake Wabaunsee Improvement	-	80,316	80,316	-
Community Improvement District	8,240	27,433	30,839	4,834
Flint View Improvement	738	-	-	738
Total Subdivision Funds	<u>\$ 53,112</u>	<u>6,542,417</u>	<u>6,536,667</u>	<u>58,862</u>
Office Cash:				
Clerk of the District Court	\$ 13,153	516,433	506,950	22,636
County Clerk	555	7,927	7,916	566
Law Library	1,750	11,902	10,376	3,276
Register of Deeds	-	105,523	105,523	-
Sheriff	31,799	24,272	12,845	43,226
Treasurer - Special Auto	1,003	65,038	65,039	1,002
Total Office Cash	<u>48,260</u>	<u>731,095</u>	<u>708,649</u>	<u>70,706</u>
Total Agency Funds	<u>\$ 6,402,887</u>	<u>18,130,588</u>	<u>19,422,736</u>	<u>6,572,929</u>